



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No. : 10/509,371 Confirmation No. : 3837
First Named Inventor : Takuya SUGAWARA
Filed : May 27, 2005
TC/A.U. : 2812
Examiner : C. Lee

Docket No. : 101249.55458US
Customer No. : 23911

Title : Method for Forming Underlying Insulation Film

REPLY

Mail Stop AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

The following amendments and remarks are respectfully submitted in response to the non-final Office Action dated March 23, 2006, the period for response having been extended to August 23, 2006 by the attached Petition for Extension of Time.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 6 of this paper.

Remarks begin on page 17 of this paper.